Shaping the Air Force Financial Management Team

by Colonel David E. Price

"We're in a new century, a new millennium, and it's appropriate to step back and take a look at what we're doing, where we're going, and what our role is..."

— Secretary of the Air Force James G. Roche



Air Force comptrollers have always worked hard to be good custodians of public resources, even when the financial management tools and processes were not as efficient as we would have liked. Today, systems continue to improve and our commanders are more attuned to internal business practices than ever before. To ensure our continued success, we must renew our community's long-standing commitment to service, and transform our functional processes by incorporating efficient business practices and new financial systems into our operations. However, the real key to success is our people and their long-term professional development.



The Air Force has always highlighted "people" as the foundation for institutional success. People are the critical enabler for implementing our long-standing commitments to readiness and modernization as well as the foundation for our new expeditionary culture. The intent of this article is to focus attention on Air Force comptrollers, and their role within the world's preeminent air and space force. It spotlights the comptroller team, highlights the need for functional transformation, and outlines a people oriented strategy based on recruiting, developing, and retaining high quality people to help the Air Force build and sustain the financial management capabilities needed to operate effectively in the 21st century.

Comptroller Team

"We provide the financial services necessary to support our forces."

— FM Strategic Plan 2000



Air Force comptrollers are the conduit for acquiring the financial resources necessary to recruit, train, and pay Air Force people; to develop, produce, and operate cutting-edge air and space systems; and to build and maintain our operating infrastructure. To execute these vital responsibilities, financial managers at every level must be strong Air Force advocates. They must understand Air Force missions, operational capabilities, readiness needs, modernization programs, and related resource requirements. The skill and dedication of our comptroller team has helped the Air Force to create the global reach and power our national leaders apply to hot spots around the world.

Diversity has long been the key to building a strong team. Our comptroller team relies on a mix of military members and civilian employees to get the Air Force financial management job done. Military comptrollers bring together operational and technical experience to the team. Military members provide fresh thinking through breadth of experience acquired through multiple assignments in diverse commands, organizations, and functional areas. They are used to adapting to new technology, and are ready to deploy. This helps to link financial operations to the warfighters we support, and helps to promote new, innovative business practices into existing Air Force processes.

Our civilian comptrollers provide continuity and technical expertise. They are an important source of corporate knowledge. Their organizational roots allow the Air Force to learn from past experience, and effectively incorporate lessons learned into on-going operations. Just as military members provide the link to our warfighters, our civilians offer the opportunity to build long-term relationships with local communities, business and industry, and academia. These relationships are often valuable sources for innovative business practices and state-of-the-art financial tools.

In addition, more and more contractors are joining the Air Force comptroller team. These professionals add flexibility and important technical skills to our operations. They provide cost estimating services, systems expertise, business operations support, and other support services. Contractors allow us to tap a highly skilled, nation-wide, private sector manpower pool. This provides the flexibility we need to respond quickly in an increasingly dynamic financial management environment.

When combined these elements create a great team of skilled, trained, and experienced financial management professionals—a team our expeditionary Air Force needs to accomplish its mission. However, to continue being effective, we must become proactive engineers of change—facilitating institutional transformation without losing sight of our on-going fiduciary responsibilities.

Functional Transformation

"The DOD must transform its business processes." - 2001 QDR Report

The comptroller community faces new challenges as the Air Force begins to transform itself into a 21st century fighting force. We must build on our strong tradition of functional leadership by driving positive change throughout the Air Force—becoming more efficient and effective across the board. It is our functional responsibility to ensure the Air Force has effective business processes in place to support future missions, revolutionary concepts of operations, and new generations of air and space systems. The comptroller workforce must remain flexible in order to meet the demands imposed by a rapidly changing 21st century environment.

Strategic plans are the roadmaps describing what the Air Force needs to accomplish. Before we start our functional transformation, we need to understand where the Air Force is going based on the Quadrennial Defense Review, Defense Planning Guidance, existing doctrine, and Air Force strategic plans, goals, and objectives. From there the comptroller community can begin its functional transformation. Our goal should be to help tomorrow's Air Force achieve success. In order to measure our contribution, we must also benchmark financial management performance against world-class organizations.

There are several themes common to most successful organization transformation efforts. Senior leadership involvement is absolutely essential. Leaders drive the transformation effort by communicating organizational goals, and encouraging and rewarding innovation and creativity. Successful transformation efforts focus on meeting customer needs. It is also important to take full advantage of new technologies and tools that facilitate desired changes. Finally, human resource policies and practices must be aligned with transformation goals and objectives. For us that means supporting Air Force recruiting and retention initiatives, and corporate investment in training and professional development programs.

Our functional transformation must be clearly focused on realigning financial management plans, policies, processes, and priorities to support a changing Air Force. An effective functional transformation will also strike a balance between evolutionary and revolutionary change. Most important, our people need to embrace transformational goals and foster appropriate change at every level to achieve those goals. Senior comptrollers must lead the way by empowering people, challenging business-as-usual thinking, and rewarding initiative and innovation.

Today more than ever before, comptrollers need to create and manage change. Our goal should be to promote continuously improving financial performance, streamline business processes, and utilitarian accounting practices. We must earn the trust and respect of our customers by providing superior service and delivering on our commitments every time. We must operate as a single, integrated team; we must encourage innovation and creativity; and we must recognize and reward outstanding performances by individual financial managers, exceptional contributions to the team, and unique team accomplishment. Finally, we must take full advantage of information technology to improve people's effectiveness and efficiency.

The key to a strong 21st century Air Force is building a balanced budget program that focuses resources on achieving strategic objectives. However, we must remember that Air Force resources are limited, and therefore, cost must be carefully considered as we transform and modernize our financial systems. Comptrollers must continuously look for opportunities to streamline processes by adopting best business practices from the private sector. We must also take advantage of technology to integrate financial systems, and deploy new analytical tools to meet 21st century financial management challenges. A key element necessary to ensure successful transformation is a forward-looking workforce strategy.

Workforce Strategy

"We will recruit, train, and retain America's best men and women." — AF Vision 2020

The Air Force must recruit, develop, and manage a comptroller workforce capable of executing critical and complex financial management responsibilities. This requires well trained financial managers who can ensure Air Force requirements are systematically prioritized and integrated into the budget process, resource allocation options are effectively framed for decisionmakers, operating costs are carefully recorded and analyzed, and accounts are appropriately maintained and audited. This in turn requires an appropriately sized comptroller workforce possessing the right mix of financial management skills and experience. To ensure all this fits together, the Air Force comptroller community needs a comprehensive strategy for recruiting and developing future generations of highly skilled financial management professionals.

Our comptroller community needs to attract and retain quality people—both military and civilian—if we are to maintain an Air Force that is second to none. A winning workforce strategy will focus significant resources on recruiting the high quality people we need. To support a continuing flow of quality people into the comptroller career field, our senior leadership must ensure that there are viable and rewarding career paths for both military and civilian personnel with challenging professional development opportunities along the way. We must also retain today's well-trained and highly motivated professionals, even as we bring new people on board. Therefore, senior leaders must continue to place high priority on funding competitive pay and benefits, adequate working conditions, and professional training and development programs.

The Air Force needs to build and sustain the best comptroller workforce possible. The keys to maintaining a strong workforce are education, training, and professional development. Therefore, we must continue to develop, advocate, and fund a wide range of programs that promote baccalaureate and graduate studies, professional military education, and up-to-date financial management training. This must be accompanied by career broadening opportunities that offer new challenges and build insight into all aspects of financial management and military operations. As the pace of change quickens, the need to shape and sharpen our comptroller workforce continues to grow in importance. Comptrollers at every level must be proactive advocates of continuing education, professional training, and career development programs.

An effective manpower strategy must also address workforce shaping. That is to say, we need a functional gameplan for getting the right comptrollers into the right jobs across the Air Force to most effectively and efficiently accomplish our financial management mission. Maintaining the appropriate workforce size and mix in today's dynamic environment presents a significant challenge. To meet this challenge, the comptroller leadership within the Air Force needs to establish human resource policies and processes that provide effective means for reviewing, analyzing, and managing the comptroller workforce with a view toward the long-term health of our functional community. Finally, the Air Force must encourage people to undertake professionally challenging assignments. To motivate people, senior leaders must foster a culture that values and rewards those who accept and master technical challenges and support programs that recognize and reward excellence.

Quality People

"People are the foundation of our aerospace force."

— AF CONOPS 2020

Air Force comptrollers belong to a proud team dedicated to supporting the warfighter. Military comptrollers are the conduits for bringing public funds to bear of Air Force mission requirements as well as the feedback loop that assures commanders and Congress that public funds were used appropriately. While military comptrollers must always remain firmly focused on their fiduciary responsibility to the American people, they must also help others understand the indispensable role that the financial managers play in building and sustaining our air and space forces. It is important that we remind people of the vital role we play within the Air Force.

A strong military comptroller community is essential to ensure the Air Force can build and sustain the capabilities it needs to operate effectively in the 21st century. Quality people are the foundation of our world-class financial management team. The Air Force relies on its comptroller team to analyze resource requirements, build budgets, allocate funds, and provide financial services. To continue to do these jobs effectively, the comptroller community must focus on the future. As the Air Force begins to adapt to the challenges of the 21st century, the comptroller community must follow suit. A proactive functional transformation will realign financial management policies and processes to ensure Air Force comptrollers continue to provide world-class financial management support to the world's greatest Air Force.

People are the key to continuing success. Therefore, a long-term strategy to keep the manpower pipeline full is essential to effectively sustain the financial management capabilities the Air Force needs. The Air Force comptroller community must actively recruit the best and brightest. Our leadership team must encourage continuing professional development, support career broadening opportunities, and recognized and reward those who excel. What's the bottom line? Simple—the ability of the Air Force to meet the financial challenges of 21st century depends on the quality and professionalism of the people who comprise our comptroller team.

About the Author



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